

**House Study Bill 677 - Introduced**

HOUSE FILE \_\_\_\_\_

BY (PROPOSED COMMITTEE ON  
VETERANS AFFAIRS BILL BY  
CHAIRPERSON ZIRKELBACH)

**A BILL FOR**

1 An Act relating to the collection of delinquent taxes from  
2 taxpayers on active duty military service and including  
3 retroactive applicability provisions.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 422.26, subsection 7, Code Supplement  
2 2009, is amended to read as follows:

3 7. *a.* (1) The department shall, substantially as provided  
4 in this chapter and chapter 626, proceed to collect all  
5 taxes and penalties as soon as practicable after they become  
6 delinquent, except that no property of the taxpayer is exempt  
7 from payment of the tax.

8 (2) Notwithstanding subparagraph (1), the department shall  
9 not attempt to collect taxes and penalties from a taxpayer who  
10 is on federal active duty in the armed forces, armed forces  
11 military reserve, or national guard and who is deployed outside  
12 the United States while that taxpayer is on federal active  
13 duty.

14 *b.* If service has not been made on a distress warrant by the  
15 officer to whom addressed within five days from the date the  
16 distress warrant was received by the officer, the authorized  
17 revenue agents of the department may serve and make return of  
18 the warrant to the clerk of the district court of the county  
19 named in the distress warrant, and all subsequent procedure  
20 shall be in compliance with chapter 626.

21 ~~*b.*~~ *c.* The distress warrant shall be in a form as prescribed  
22 by the director. It shall be directed to the sheriff of the  
23 appropriate county and it shall identify the taxpayer, the  
24 tax type, and the delinquent amount. It shall direct the  
25 sheriff to distrain, seize, garnish, or levy upon, and sell, as  
26 provided by law, any real or personal property belonging to the  
27 taxpayer to satisfy the amount of the delinquency plus costs.  
28 It shall also direct the sheriff to make due and prompt return  
29 to the department or to the district court under chapters 626  
30 and 642 of all amounts collected.

31 Sec. 2. RETROACTIVE APPLICABILITY. This Act applies  
32 retroactively to January 1, 2010, for tax years beginning on  
33 or after that date.

34 EXPLANATION

35 This bill prevents the department of revenue from attempting

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1 to collect delinquent taxes from a taxpayer while that taxpayer  
2 is deployed outside the United States on active duty military  
3 service.

4 The bill applies retroactively to January 1, 2010, for tax  
5 years beginning on or after that date.